



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-111753-12]

RIN 1545-BL24

Debt That is a Position in Personal Property That is Part of a Straddle; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of a notice of public hearing on proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document cancels a public hearing on proposed regulations relating to the application of the straddle rules to a debt instrument.

DATES: The public hearing originally scheduled for January 15, 2014 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 317-6901 (not a toll-free number).

SUPPLEMENTAL INFORMATION: A notice of proposed rulemaking and by cross-reference to temporary regulations and a notice of public hearing that appeared in the **Federal Register** on September 5, 2013 (78 FR 54598) announced that a public hearing was scheduled for January 15, 2013, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW. Washington, DC. The subject of the public hearing is under section 1092(d) of the Internal Revenue Code.

The public comment period for these regulations expired on November 4, 2013. The notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Wednesday, November 20, 2013, no one has requested to speak. Therefore, the public hearing scheduled for January 15, 2013, is cancelled.

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